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MINISTRY OF DEFENCE

NOTIFICATION

S.R.O. 3/E, dt. 7th Aug. 1956.—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924) and in supersession of previous notifications in so far as they relate to the levy of octroi with refund in the Meerut Cantonment, the Cantonment Board, Meerut, with the previous sanction of the Central Government, hereby imposes a tax, namely, an octroi without refund, on all goods mentioned in Schedule I annexed hereto and brought within the limits of the Cantonment of Meerut for consumption, use or sale therein, at the rate specified in that Schedule in respect of each class of goods, subject to the condition that goods mentioned in Schedule II annexed hereto shall be exempt from the said tax. The tax shall, unless otherwise directed in Schedule II, be paid by the person bringing the goods within the said limits.

SCHEDULE I

Rate of Tax

At 10 Rupees per Maund

1. Mushk, Amber, Saffron.
2. Gold and Silver leaves.

At 5 Rupees per Maund

3. Cigars, Cigarettes, Manufactured Tobacco for Pipes and Cigarettes.
4. Tinscl, Salma, Sitara, Gota, Kinari, Kalabatun, Gold and Silver laces and articles made thereof.
5. Chain, Bail, Fita.
6. Silver and Electroplated wares.
7. Imported Liquor.
8. Imported Beer.
9. Refrigerators and Electric lift cages.
10. Chrome leather.
11. Cameras, its accessories, spares and films.
12. Radios, its accessories and spare parts excluding batteries.

At 4 Rupees per Maund

13. Hosiery and Millinery, ready made clothes (un-used), Caps.
14. Wool, Silk.
15. Watches, Clocks (Ordinary and electric) and Time-pieces.
16. Boots Shoes.
17. Silk picce goods.

At 3 Rupees per Maund

18. Woollen Cloth, Mill made Blankets.
19. Oil cloth, Water Proof, Wax cloth, Canvas.
20. Articles made of leather (except boots and shoes).
21. Haberdashery.
22. Lamps and Lanterns including electric lamps.
23. Rubber goods.
24. Gramophone (ordinary and electric) and other Musical instruments (new) and their parts.
25. Foreign Chemicals and Perfumery.
26. Scents and Essences.
27. New Bicycles, Tricycles and Perambulators.
28. Accessories and component parts including new tyres and tubes of Motor vehicles, bicycles, tricycles and perambulators.
29. Electric goods, viz: wires and cables (bare, insulated and flexible), and wiring accessories, capping and fillets, ceiling roses, cutouts, junction boxes, spacing insulators, connectors, distribution or fuse boards, lamp holders, switches, wall plugs and sockets, adaptors, counter weights, etc.
30. Electric light fittings and accessories (wall and ceiling fixtures such as Chandeliers, brackets, pendant lights of Metal, glass-ware, parchment and bakelite, industrial and street light fittings, portable light fittings, flood lights, parchment papers, shades, etc., etc.).
31. Fans, regulators, and their component parts (ceiling, table, brackets, exhaust and Cabin fans, etc.).
32. Electric bulbs.
33. Dry Cells.
34. Electric bells, indicators and Pushes.
35. Torches.
36. Electric heating, cooking and domestic appliances (heaters, iron, boiling plates and rings, kettles, hair driers, toasters, cookers, coffee percolators, milk jars, vacuum cleaners, milk shakers etc.).
37. Measuring instruments (meters, ammeters, volt meters, meggers, etc.).
38. Plastic & Plastic goods.
39. Insulating and joining materials (fibre, ebonite and rubber, black adhesive and empire tapes, empire cloth, leatheroid, press plan sheets compound and soldering paste, etc.).
40. Lighting conductors and accessories (elevation rod, coupling tape, earth plate and clamps).
41. Tools (wire gauge, electric soldering irons, electric drill etc.).

At Rupees 2-8-0 per maund.

42. Mill made or other Fine cloth.

At Rupees 2 per Maund

43. Oilman's stores, e.g. tea, coffee, Murabba, Polson or other similar flour, corn flour, English Sweets, Jams, Jellies, Pickles, Preserves, Chutnies of all kinds, Oat meal, tinned provisions, all other English articles of food, condensed milk, refined butter in tins, cheese, vinegar (refined), Biscuits.

44. Gola Kas (burada Gola) Karan, Resin (Green and red), Munagga, Dates, Walnuts, Almonds, Makhana, Kaju, Anjir, Pista, Chilgoza, Chironji, dried Khubani, Shakarpara, Maghz Khasta, Giri Badam, Giri Akhrot.

45. Laung, Ilaichi, Sonth, Pipal, Jaiphal, Jawatri, Darchini, Pepper (black and white), Kattha, Heeng, Camphor, Mercury, Betel-nut, Gum.

46. Colours.

47. Articles made of metals.

48. Fire works (foreign) and coloured matches.

49. Furniture of all kinds.

50. Cane and Cane split used in furniture.

51. Lakh, Dana Lakh, Chapra.

52. Biri, Biri leaves, manufactured and un-manufactured tobacco for chewing.

53. Dari and Qalin.

54. Desi Shoes.

55. Scented Oils, other scented articles and Toilet soap.

56. Seeds of all kinds (except those specified elsewhere in this Schedule).

57. English Medicines, Patent Medicines, Boric Wool, Absorbent Cotton, Distilled water, Bandage, Gauze and Surgical Instruments.

58. X-Ray Machine and its parts.

59. Paints, China-wares, Enamel-wares.

At Rupees 1 & annas 8 per Maund

60. Hand made blankets.

61. Betel leaves.

62. Eggs and dry meat.

63. Batteries,

64. Cinema Films.

At Rupees 1 & annas 8 per Maund

65. Ghee, Butter, Cream and Mawa.

66. Misri, Candy and refined Sugar imported in tins or packets.

67. Honey, Gulqand.

68. Arq and Sharbats of all kinds.

69. Tallow, Wax Candles and Wax.

70. Confectionery.

71. Soda of all kinds.

72. Washing Soap and soap powder.

73. Crockery, Articles made of glass & Bangles or Choories of all kinds.

74. Sulphur, Calcium Carbide, Mansal, Potash and Salt-peter.

75. Fire works (Indian).

76. Corks.

77. Coating Shirting, Khes, Dhoti, Garah & other Hand-woven cloth.

78. Chemicals (Indian).

79. Newar and Feeta.

80. Articles made of iron, steel trunks, Iron durms, Old iron safes etc. (except those specified elsewhere in this Schedule).

81. Desi Leathers.
82. Old unserviceable utensils and other metallic articles (except old iron-ware).
83. Scissors and Cutlery.
84. Wooden articles.
85. Drawing and Scientific apparatus and instruments (except those specified elsewhere in this Schedule).
86. Stationery.
87. Zewar Zargar.
88. Hairs and bristles.
89. Namda.
90. Ayurvedic, Unani and Country medicines.
91. Drugs and all kinds of herbs.
92. Sarais, Sandur, Tutia, Chandras. Ral.
93. Polish.
94. Lichees, Apples, Khubani, Pine-apples, Pomegranates, Grapes, Staw-berry. Falsa & Sharifa.
95. Metals and Metal Sheets.
96. Used clothes, Hosiery and Blankets, imported in bulk for business purposes.
97. Lime Juice and Lime Cordial, gas and Aerated water.
98. Lime material (poles, insulators and iron works stay swivels and stay rods, lightening arresters and aerial fuses, etc.).
99. Conduit Pipes, wooden casing Blocks, Boards, cleats.
100. Glass-sheets.
101. Sports goods of all description.

At 12 Annas per Maund

102. Amchur, Sonf, Kalonji, Ajwan, Narial Bajna.
103. Mangoes (Qalmi) of every description, Pcars, Santra, Aru, Mausmi, Laukats, Khirni, Anjir Green, Alucha, Sarda, Nak, Rasbhari, Coconut green Plantain, Chikoo and other Kabul and foreign fruits not specified elsewhere.
104. Patti Tat, Sutli, Cotton ropes (new), Cotton & Staple yarn.
105. Oils of Coconut gree, Moongphali, Til, Sarson, Tra, Mahwa, Alsi and Arandi, Biroza.
106. Varnish & Turpentine oil.
107. Tobacco for smoking including broken leaves, dust and Nuswar (other than that specified under items chargeable at Rs. 5/- per maund).
108. Cutch, Ambar and Gulal.
109. Articles made of Marble and Press stone. Common Country cane used in sports Industry.
110. Cotton.
111. Gola (coconut) Achar Desi, Pindi Khajoor, Sago & Arrowroot.
112. Paper of all kinds (except News-papers).

At 8 Annas per Maund

113. Grease.
114. Sajji, Ritha and Mehndi.
115. New Gunny Bags, Tat and San.
116. Epsom salt.
117. Lead (Sisa).
118. Moqanj, San Narial, Jute and Patta.

119. Ginger (Green).
120. Old Cotton ropes.
121. Animals' horns, hides and skins.
122. Haldi, Methi, Dry Red Chillies, Dhania.
123. Stone ware, (Handi, Kundi, Jar etc.).
124. Old Musical Instruments.

At 6 Annas per Maund

125. Khand, Chini & Bura.
126. Fish and fresh meat.
127. Marble and Marble chips.
128. Kootoo, Chaulai (Ramdana) and Singhara Khushk.
129. Sugar.

At 1 Annas per Maund

130. Rice of all kinds.
131. Khcel, Murmura and Chaula.
132. Kunchi Moonj.
133. Iron rails, Girders, Beams, Angles, T-iron, square and round Bars, Patti, Iron sheets, Iron scrap, pipes and iron weights.
134. Ban of every kinds, Rassa and Rassi.
135. Teak, Mahogany & Deodar.
136. Imli dried.
137. White oil.
138. Jata Narial, Ban of every kind, Rassa and Rassi (rope).
139. Old Gunny bags, Tat and rubber tyres.
140. Pankhas of all kinds.
141. Baskets and Jhallics of all kinds.
142. Sirki.
143. Broken glass.
144. Packing cascs, drums, cylinders, tins and Jars (old).
145. Glazed earthen wares and glazed Chilams.
146. Tobacco Stalks and dangas
147. Plaster of Paris.
148. News Print paper.
149. Kapas.
150. Waste paper.
151. Wooden Palang, and Pawas.

At 3 Annas per Maund

152. Ban Kans.
153. Cement, Coal-tar, tilcs, Cement pipes and sheets, Asphalts and fire bricks.
154. Suji and Maida.
155. Sink Jharoo & Jharoo of Khajoor, Moonj, Khas and Sani.

At 2 Annas per Maund.

156. Dhan, Moonji, Urad, Moong, Masoor and Arhar.
157. Mijan & Taluncha (A kind of unrefined sugar).
158. Kaseru, Melons, Tarbooz, Amrood, Lemon, Phoot, Mangoes other than Qalmi, Jamun, Narangi, Ber, Papita, Fresh Anwala, Fresh Singhara, Karaunda.
159. Ballies, and Golas (Tor).
160. Timber other than Teak, Mahogany & Deodar e.g. Shisham, Sal, Sain Karee, Shehteer, Planks, Halas, Silli, Phantas, Sardals, Sleepers (unused), Chhat, Chaukhat, Chauki, Wooden Patti, Scrwa and all other Timber not specified elsewhere in this Schedule.

161. Oilseeds of all kinds.
162. Patair Khajoor Matting.
163. Trunks of trees of all kinds.
164. Bark (Kassa), Bhabar, Tuli, Beend, Pula patti.
165. White lime (Kalao Catti).
166. Stone and Chakki stone.
167. Pig iron, old iron and steel of all kinds (degchoon).
168. Wooden sleepers (used).
169. All mineral oils except motor spirit, kerosene and Diesel oils.
170. Hiranji, Geru, Chalk, Ramraj, Chalk mitti, Kharia, Multani, Selkhari and soap stone.
171. Onions.

At 1 Anna 6 Pies per Maund

172. Wheat.

At 1 Anna per Maund

173. Chhilka.
174. Bansi, Bamboo, Lathi & Chhar.
175. Shira.
176. Potatoes.
177. Arvi, Kachalu, Cabbage, Cauli-flower, Kaddu of all kinds.
178. Pindalu Ratalu, Kathal, Turnip, Carrots, Sweet-Potatoes, Radish Tori, Bhindi, Karela, Tomato, Parwal, Bengan, Kakri, Khira, Chana (Boot), Bhutta, Phali of all kinds, Imli green, Dhania, green and other vegetables of all kinds not specified elsewhere in this Schedule (except sags).
179. Green Mirch.
180. Vinegar (Un-refined).
181. Charcoal.
182. Sugar-cane (Ponda, Banna, etc.).
183. Ground-nut in shell.

At 9 Pies per maund

184. Gur, Andarki, Sonthia, Shakkar & Rab
185. Gram, Makki, Jau, Oats, Ardawa, Moth, Lobhia, Juar, Bajra, Matar, Goar, Kangni, Mixed grains and all other grains not specified elsewhere,

At 6 Pies per maund

186. Ground-nut kernels.
187. Bhoosa, Chari and all other kinds of fodder (except grass).
188. Pharra.
189. Khal, Benaula, Chokar, Chuni.

At 3 Pies per maund

190. Fire-wood, Uplas, Saw dust.
191. Reh, Bajri, Rori, Surkhi, Gatta, Lime of Kankar, Badarpur Sand. Morum, Ballast, Kanker, Khapras.
192. Coal ashes and coal dust and coke.

At 1 Pie per maund

193. Sand (except Badarpur).

At 1 Anna per pound

194. Mcat dry.

At 3 Pies per pound

195. Cocogem, Vegetable oils and refined oils.

At 1 Rupce per thousand

196. Bricks of all kinds (Pucca).

At 6 Annas per thousand

197. Bricks un-burnt (Kachcha).

At 1 Anna per head

198. Poultry viz. fowls, guinea, fowls, chickens, turkeys geese, and ducks.

At 6 Pies per head

199. Games of all sorts except game which has been shot.

At 4 Annas per head

200. Suckling pigs.

At 30 Rupees each

201. New Motor Cars, lorries and trucks.

At 6 Rupees each

202. New Motor Cycles.

NOTE.—1. The tax shall be recovered on the gross weight and no tare i.e. allowance for bardana or packing shall be deducted.

2. Ata or Pulse of any grain shall be charged at the rate leviable on the grain from which the Ata, or Pulse has been made.

SCHEDULE II

List of exemptions from Octroi

1. Goods imported through the Post Office.

2. *Bonafide* personal luggage and house-hold effects imported by a person on the occasion of his coming to take up his residence in the Cantonment or by a traveller, or by a marriage party, and also the camp equipage of a Government Officer on tour.

Explanation—Articles of food or drink and merchandise imported for consumption within Cantonment limits by the above persons shall not be exempt. But such articles of food or drink shall be exempt upto a maximum quantity of 2½ seers if brought by the Passengers along with them.

3. The luggage of Circus and Theatrical Companies or Travelling exhibitions, and articles for industrial or educational exhibition.

4. All articles which are the *bonafide* property of Government, a Cantonment Board, a District Board, a Municipal Board, or an Improvement Trust at the time of import, or have been hired by them, if accompanied by a certificate from an officer authorised in this behalf by the Head of the importing department or body to the effect that they are the *bonafide* property of Government or the body concerned, or have been hired by them, and are not imported for the purpose of being sold.

Provided that in the event of such articles being sold subsequently, the Octroi due shall be recoverable thereon from the purchaser in accordance with the relevant Rules for the assessment and collection of Octroi.

5. When goods are imported by a private person for supply to Government in fulfilment of a contract, or otherwise intended for the use of the Government, a written intimation to that effect shall be given to the official collecting the Octroi who shall immediately forward it to the Octroi Superintendent. The Octroi on the goods shall then be paid, but if subsequently they actually become the property of Government, it shall be refunded on a certificate of the Officer authorised to receive goods on behalf of Government provided the application for refund, accompanied with that certificate and the original octroi receipt, is made within 3 months of the date of supply and within 15 days of the receipt of certificate. In case a manufactured article is supplied to Government and refund is applied for the octroi on the raw materials the certificate must state the weight of the raw materials clearly. Provided also that no refund shall be payable on supplies made to Government after one year from the date of payment of the Octroi.

6. Machinery namely prime-movers and component parts thereof including boilers and component parts thereof, also including locomotives and portable engines, steam rollers, fire engines, Motor Tractors and other machines in

which the prime-movers are not separate from the operative parts, machinery (and component parts thereof) meaning machines or set of machines to be worked by electricity, steam, water or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts, including belting of all materials for driving machinery. Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are owing to their shape or to other special quality not adapted for any other purposes. Provided further that this exemption shall not apply to the machines and component parts specified in the Schedule I.

7. (a) All description of cloth or fabrics woven on handlooms in India from hand-spun cotton, silk or woollen yarn and certified by the All India Spinners' Association, Ahmedabad, or the Gandhi Ashram or the U.P. Branch of All India Spinners' Association, Meerut, and all hand-spun cotton, shirts and other articles made of such cloth or fabrics, or yarn, and also products of various cottage industries run by the above institutions.

(b) Charkhas, Dhunkies, and other accessories of Spinning and Weaving used in the Khadi Industry, consigned to or sent in the name of the U.P. Gandhi Ashram.

(c) Cotton imported by Shri Gandhi Ashram, U.P.

8. Goods imported into the Nauchandi area by *bonafide* outside traders for use or sale during the Nauchandi Fair, and all exhibits for the said Fair.

Provided that Octroi shall be leviable on goods imported by or on behalf of local traders from the Fair into the City for eventual sale, and on all goods, imported into the City from the Fair 3 days after the conclusion of the Fair.

NOTE.—The local traders shall be allowed to take their goods, on which Octroi has already been paid, to the Fair under the cover of a pass issued to them in prescribed form. No Octroi shall be levied on such goods when they are brought back into the City.

9. Necessaries (not being articles of food or drink), equipments and clothes procured by Officers in command of Troops for the use of their men and followers.

10. Grain and green fodder imported by Troops for consumption by horses, mules, and other animals maintained as part of their military equipage, provided that it is certified by the Commanding Officer to be imported for *bonafide* public purposes.

11. Samples imported by *bonafide* commercial travellers not mean for sale.

12. Used house-hold articles for the *bonafide* domestic use of the importer.

13. Soiled or washed clothes, i.e., laundry articles brought by Dhobies.

14. Used Radio, Electric Fan and musical instruments brought for repairs.

15. Empty milk cans, mineral water bottles, kerosene oil tins and drums, gas cylinders, wine bottles and drums, and gunny bags, if imported for being re-filled with the commodities for which they are in ordinary use.

16. News-papers packed and advertising materials.

17. Arms and ammunitions.

18. Jewellery and precious stones.

19. Gold and Silver when imported in the form of Bullion and ornaments.

20. Coin and currency notes.

21. Opium, Ganja, Bhang, Charas, Mahua, and Matches.

22. Milk, except condensed milk, Dahi and Chhach (Matha).

23. Dowry and Sindharas.

24. Office records, old and current accounts books, Examination copies.

25. Idols for worship.

26. Ghce in quantity not exceeding 2½ seers when imported for personal use.

27. Head-loads of Brushwood, Uplas and fodder.

28. Fodder imported by cartmen for feeding the cattle of their own carts.

29. (a) Manure.

(b) Chemical fertilizers, such as Sulphate of Ammonia, Nitrate of Soda, Calcium Cyanide, Potash Salts, Bones prepared for use as fertilisers, and super phosphate.

(c) Castor cake, ground-nut cake, Mahua cake and Neem cake.

30. All Agricultural machinery including tractors implements and other accessories relating thereto.

31. Motor cars, Cycles, and other vehicles except new ones.

32. Mineral oils classified as Motor spirit, Kerosene and Diesel oils.

33. Seeds issued by or returned to Government Seed Stores, provided that all consignments are covered by a *bonafide* transaction with the Government Seed Depot.

34. All imports meant for the St. John Ambulance and Red Cross Stores subject to the condition that such goods are accompanied with a certificate by an Officer of the Organization to the effect that they are Red Cross Stores.

35. 'Palm Gur' and 'Neera'.

36. All supplies and equipments etc. imported under the agreement between the International Children's Emergency Fund and the Government of India, provided that a certificate to this effect is given at the import barrier.

37. Food stuffs received for free gifts under the Relief Supplies Agreement with the Government of U.S.A. and by other recognised Relief Organizations/Workers from U.S.A. and other foreign countries.

38. Books.

39. Printing machinery whether driven by power or manual labour.

40. Salt other than Epson Salt.

41. Goods on which the Octroi payable is less than one pice.

42. Articles imported for manufacturing purposes into a jail situated within Cantonment limits, provided that the goods into which they are manufactured are used in the jail or supplied to other Departments of Government.

Explanation.—The manufactures sold by a jail to the public are, however, liable to Octroi. At the close of the month, the Board shall demand from the Superintendent of the Jail a Statement showing the amount of dutiable raw materials used in articles sold to the public during the month and the Superintendent shall pay the Octroi leviable thereon.

43. Coal, excepting coke and cinder.

44. Machines worked by manual power when used for industrial or educational purposes, e.g., sewing machines and type-writers.

45. Raw materials imported by Government Technical and Industrial Schools.

46. Exciseable liquor manufactured in India.

C. S. RAMACHANDRAN, Jt. Secy.

